

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
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FISCAL IMPACT STATEMENT

LS 7232

BILL NUMBER: SB 170

DATE PREPARED: Mar 28, 2001

BILL AMENDED: Mar 27, 2001

SUBJECT: Hazardous Waste Disposal Tax.

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FUNDS AFFECTED: **GENERAL
DEDICATED
FEDERAL**

IMPACT: Local

Summary of Legislation: (Amended) This bill allows certain counties to use the county share of the Hazardous Waste Disposal Tax to pay the costs associated with (1) the construction or rehabilitation of a facility used for training county and local public health and public safety officers in the proper procedures for dealing with emergencies involving hazardous substances or hazardous waste; and (2) any other project that has identifiable environmental benefits. However, these provisions do not apply to Allen County.

Effective Date: July 1, 2001.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: (Revised) This proposal expands the use of the Hazardous Waste Disposal Tax for counties by adding that counties may use the money to pay for costs associated with any project that has an identifiable environmental benefit and any costs associated with the construction or rehabilitation of a facility used for certain training.

Background. The hazardous waste disposal tax is \$11.50 per ton of taxable hazardous waste that is disposed of in Indiana. Operators of disposal facilities must pay the tax quarterly to the Department of State Revenue.

Seventy-five percent of the revenue generated by the tax is deposited in the Hazardous Substances Response Trust Fund established by IC 13-25-4-1, and 25% of the revenue is paid to the county in which the disposal facility is located.

For FY2000, Porter and Putnam Counties received \$63,139 and \$379,376 respectively from the tax. An amount of \$1,327,545 was deposited into the Hazardous Substances Response Trust Fund. Total tax collected

equaled \$1,770,060.

Counties may use the revenue under current law for the following:

1. Establishing monitoring wells on land near the site of the disposal facility.
2. Analyzing samples from the monitoring wells.
3. Conducting other types of testing and surveillance for hazardous waste contamination of land near the disposal facility.
4. Providing training for county and local public health and public safety officers in the proper procedures for dealing with emergencies involving hazardous substances or hazardous waste.
5. Providing special clothing and equipment needed by county and local public health and public safety officers for dealing with emergencies involving hazardous substances or hazardous waste.
6. Funding research on alternatives to land disposal as a means of eliminating hazardous waste.
7. Paying the cost of hazardous waste, hazardous substance, or solid waste removal and remedial action at a site located within the county.
8. Meeting the county's requirements for the planning and implementation of a solid waste management district plan.

Money in the fund at the end of a particular fiscal year does not revert to the county general fund.

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: (Revised) Counties that receive money from the Hazardous Waste Disposal Tax. Allen County is not included.

Information Sources: Department of State Revenue, Report of Net Tax Collections, FY2000.